

# TAX POLICY ANALYST ROLE

## Role Summary

The Tax Policy Analyst Role consists of four grade levels (15 -18). Grade 18 has supervisory responsibilities. Incumbents are responsible for revenue estimation, tax policy analysis, general economic research and analysis, and preparing major departmental tax reports. Work ranges from analyzing and providing relevant implications and impacts for state tax policy stemming from changes in federal tax policy and maintaining critical databases and estimation models requisite to achieving department/legislative goals to developing tax policy and revenue proposals that address executive program objectives, including providing expert testimony on selected tax policy issues. Primary contacts are with the director, department management, department tax specialists, federal and state agency representatives, Office of Budget and Program Planning, legal staff, legislators, legislative staff, business and professional organizations, and local government representatives.

## Working Conditions

Periods of high stress, often weeks at a time, working under pressure of critical projects with hard deadlines. Mental stress is encountered as a result of managing a heavy workload, the technical nature of the work, and the significance of decisions made. Work hours prior to and during the legislative session routinely exceed 40 hours per week.

## Education and Experience

- Grade 15: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a bachelor's degree in economics (econometrics associated), statistics, public finance, or closely related field and two years of experience in the in the field of taxation. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 16: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a master's degree in economics (econometrics associated), statistics, public finance, or closely related field. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 17: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a master 's degree in economics, statistics, public finance, or closely related field and five years of experience in economic research, including one year working with special tax interest groups. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 18: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to a master's degree in economics, statistics, public finance, or closely related field and six years of experience in economic research, one year working with special tax interest groups, and one year of supervisory experience. Other combinations of education and experience will be evaluated on an individual basis.

## Department Core Competencies

In addition to the role specific competencies, there are four, department core competencies that all employees are expected to successfully achieve. These are:

- *Interpersonal Skills:* Builds constructive and effective relationships with internal and external customers and is committed to meeting customer needs in a timely and accurate manner. Listens actively and attentively and demonstrates an appreciation of other perspectives. Builds the appropriate rapport required to do business. Openly demonstrates an understanding of and respect for the value of co-workers' contributions to the department mission.
- *Decision-Making and Accountability:* Considers the department's vision, mission, and values in making decisions and taking actions. Identifies and considers possible alternatives before making decisions. Bases decisions on achieving desired outcomes pursuant to the departmental business plan or management direction. Uses a combination of analysis, experience, and sound judgment that results in fairness and consistency, while being accountable for actions. When serious ethical issues are at stake, takes all necessary actions.
- *Commitment to Continuous Improvement:* Ability and willingness to continually seek greater efficiency in agency programs, is results driven, and meets changing requirements in work or direction. Adapts to changing conditions and work responsibilities. Accepts constructive criticism and suggestions and uses them to improve performance.
- *Personal and Work Ethics:* Creates own measures of excellence, and practices what he/she promotes. Sets goals that provide challenges and measures goal attainment regularly. Displays a contagious optimism about the work to be done. Goes beyond traditional ways to address issues despite obstacles or resistance. Is able to generate ideas, fresh perspectives, and original approaches and engages in open-minded thinking. Employs strategies to promote ideas and proposals to increase probability of acceptance. Mentors others to improve the performance necessary to achieve success. Reflects a belief that the results achieved are a direct result of his/her personal decisions and actions.

## Grade Levels

Each grade level lists the essential duties that describe work performed 50 percent or more of the time (predominant work). Established work plans identify day-to-day tasks.

### Incumbents at all grade levels:

- Attend industry and professional organization meetings to facilitate tax policy changes.
- Respond to industry, other states', and tax organization surveys, taxpayer inquiries, and business questions.
- Analyze and provide relevant implications for state tax policy stemming from changes in federal tax policy.
- Formulate questions and concerns that arise from examining and analyzing initial research results and develop possible solutions or answers to these questions.

## **Grade 15**

### Predominant / Essential Duties

- Perform a variety of editing, proofing, and modifying spreadsheet, word processing, and database applications requiring proficiency in typing and using function keys and number pad.
  - formulate spreadsheets, charts, and reports.
  - cut, copy, and paste data, tables, charts, graphs, etc. between software applications.
  - develop and implement formulas and functions to perform calculations and manipulate data analysis tools in one or more spreadsheet or statistical programs.
  - create, modify, and formulate word processing documents; inserting footnotes and endnotes; importing graphics, using appropriate text formatting; and adding borders and shading to documents.
- Refine and clarify issues and research questions identified by others.
- Conduct preliminary analysis and compare results with expectations.
- Provide analyses for:
  - preparation of fiscal notes, including techniques such as simple simulations, time trending, etc.
  - impacts of comprehensive major tax reform proposals, including analysis of relationship with guiding principles of taxation and strategic revenue policies.
  - written reports detailing the conclusions and outcomes of research and analysis.
  - estimate and monitor general fund and other fund revenue.
- Provide expert testimony on selected tax policy issues.

## **Grade 16**

### Predominant/Essential Duties

- Responsible for reaching agreement and understanding of the scope and timing of work assignments with the supervisor.
- Communicate in public settings in a manner that is articulate and convey the intended message.
- Review and edit written work constructively.
- Responsible for data processing, manipulation, and conversion with respect to both word processing and data analysis software involving:
  - interactive and iterative formulas;
  - most mathematical functions;
  - create and use macros and data analysis tools in standard spreadsheet applications;
  - spreadsheet features using multiple regression analysis, lookup tables, customizing toolbars, assigning macros to toolbar icons, advanced charting techniques, data filtering, using pivot tables, etc.
- Create tables; work with columnar formats; create headers and footers; use enhanced graphics; use outlines; and insert tables of contents, tables of figures, and indexes in word processing documents.
- Extract and use data from a variety of department and other databases including Montana Ownership Database (MODS), Computer Assisted Mass Appraisal System (CAMAS), Business Equipment Valuation System (BEVS), integrated department systems, motor vehicle database, and the Statewide Accounting, Budgeting, and Human Resource System (SABHRS).
- Search and use Montana Code Annotated (MCA) and Administrative Rules of Montana (ARM).

- Stay abreast of changes and features in various upgrades and versions of software used in the office.
- Provide exchange of information on a regular basis with established network of coworkers and colleagues in and outside the state.
- Regularly use Internet as a source of information.
- Develop and apply estimation techniques and mathematical or statistical models to a variety of tax-related issues.
- Form questions that need to be further addressed by legal staff or program administrators.
- Conduct preliminary work to investigate new ideas.
- Present the new idea and results of investigation in a concise and rational manner. Develop innovative and unconventional approaches to examining data and seeking answers to questions.
- Develop and support the introduction of new and improved methods, procedures, processes, or technologies.

## **Grade 17**

### **Predominant/Essential Duties**

- Give and solicit positive and constructive feedback frequently and consistently.
- Assess the audience's level of knowledge on the topic and use appropriate language and terminology.
- Observe audience behavior during the presentation and alter delivery of content as required to meet audience needs.
- Independently address any and all questions asked and provide a direct response.
- Manipulate nonstandard data files to produce standard files of data organized in traditional rows and columns.
- Consider a range of data sources and choose and compile the most appropriate data.
- Consider a range of modeling or estimation techniques and choose the most appropriate.
- Conduct preliminary analysis and compare results with expectations. Modify and repeat the analysis as indicated by preliminary results and consider additional research questions they raise. Draw conclusions from the analysis and produce a clear, concise product showing the results.
- Independently develop and apply advanced estimation and modeling techniques to a wide variety of taxation topics and issues.
- Expand on and improve models currently in use in the office and implement innovative methods and techniques not previously used in revenue estimation and impact simulation.
- Quickly determine inconsistencies or multiple ways to interpret the laws. With assistance, write a request for a legal opinion to aide in interpreting the laws, rules, and procedures.
- Create new concepts that are not obvious to others and are not learned from previous education or experience.
- Provide the fiscal impact of proposed legislation (fiscal notes).

## **Grade 18**

### **Predominant/Essential Duties**

- Develop SAS programming skills to the degree that is considered an expert; mentor others on SAS tools; solve unique issues relating to SAS error messages; develop unique and innovative techniques for data retrieval, transformation, compilation, and simulation analysis.
- Consider a range of data sources and choose and compile the most appropriate data.
- Consider a range of modeling or estimation techniques and choose the most appropriate. If necessary, develop new and innovative modeling techniques.

- Conduct preliminary analysis and compare results with expectations. Modify and repeat the analysis as indicated by preliminary results and consider additional research questions they raise.
- Draw conclusions from the analysis and produce a clear, concise product showing the results.
- Mentor others in the research process.
- Determine the overall legitimacy of a regression model within the context of violations of the basic assumptions of multiple regression analysis.
- Assist other staff members in developing models by providing guidance and recommending specific components or aspects to be included in the development of models.
- Write requests for legal opinion for assistance in interpreting the laws, rules, and procedures.
- Mentor and help other staff on very difficult law, rules, or procedures analyses.
- Develop unique solutions and generate break-through ideas.
- Provide expert testimony on selected tax policy issues.
- Provide written reports that detail the conclusions and outcomes of research and analysis.
- Develop tax policy and revenue proposals to address executive program objectives.
- Provide analysis of the impacts of comprehensive major tax reform proposals, including analysis of relationship with guiding principles of taxation and strategic revenue policies.
- Provide fiscal impact analysis on proposed constitutional initiatives.
- Establish, maintain, and update critical databases and estimation models requisite to achieving department/legislative goals.
- Provide data analysis necessary for the completion of major department reports.
- Provide the fiscal impact of proposed legislation (fiscal notes).
- Develop and conduct performance evaluations on staff.
- Make and implement decisions concerning hiring, discipline, individual performance, leave, and flextime.
- Ensure personnel activities are in compliance with the department's vision and policies.
- Take appropriate disciplinary actions.
- Respond to and resolve grievance allegations by and between staff.

### **Competencies and Degrees of Proficiency**

The Competency/Proficiency Chart identifies the role specific competencies, degrees of proficiency, and guidance required for each grade level. Role specific competencies describe the knowledge, skills, and abilities required to perform the essential duties. The degrees of proficiency indicate the difficulty and/or complexity level of the tasks and assignments.

## Competency/Proficiency Chart - Tax Policy Analyst Role

Competencies	Grade 15 Under Guidance	Grade 16 Minimal Guidance	Grade 17 Independently	Grade 18 Independently
Demonstrated ability to convey complex concepts in easy to understand terms.	C	C	D	D
Demonstrated ability to provide timely and effective written, oral, and interpersonal communication.	C	C	D	D
Demonstrated professional public speaking skills.	C	C	D	D
Demonstrated professional presentation skills.	C	C	D	D
Demonstrated knowledge and skill of word processing, spreadsheet, database, and software applications/programs relative to the role	B	C	D	C
Demonstrated skill and ability in statistical and economic research and analysis.	C	C	C	D
Demonstrated knowledge of estimation and forecasting using mathematical, statistical, and/or simulation modeling techniques	C	D	D	D
Demonstrated knowledge and effective application of federal/state statutes, administrative rules, and state policies and procedures relative to the role.	C	C	C	D
Demonstrated ability to think creatively and recommend innovative solutions.	C	C	D	D
Demonstrated knowledge and skill in consensus building.	B	B	C	C
Demonstrated knowledge of, and works effectively within, the legislative process.	B	B	C	D
Demonstrated initiative, sound judgement, efficiency, independence, and reliability in the completion of tasks, projects, and other major responsibilities.	B	C	C	D

### **Degree of Proficiency**

**A:** A degree of knowledge, skill, or ability commensurate with elementary-level tasks and assignments.

**B:** A degree of knowledge, skill, or ability commensurate with intermediate-level tasks and assignments.

**C:** A degree of knowledge, skill, or ability commensurate with advanced-level tasks and assignments.

**D:** An advanced degree of knowledge, skill, or ability commensurate with considerable experience and the application of the competency to non-standard tasks and assignments.

**E:** The most advanced degree of knowledge, skill, or ability, evidencing complete mastery and understanding of the subject.